

**Illinois Department of Revenue
Regulations**

Title 86 Part 429 Section 429.140 Penalties and Interest

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 429
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW

Section 429.140 Penalties and Interest

- a) All provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Act shall apply.
- b) The criminal penalties contained in Section 13 of the Retailers' Occupation Tax Act that are not inconsistent with the Law shall apply.